

Mental calculations, finding a percentage of a quantity

You should be able to handle questions such as the following, mentally, without the use of a calculator or any formal procedures.

- a) What is 40% of 55?
- b) A total of 83% of 600 schools participate in an LEA appointments pool. How many schools do not participate?
- c) VAT at 17.5% is to be added to the price of £240 for a TV set. How much VAT is payable?
- d) A school's target for their Key Stage 3 pupils is that 65% of them should achieve at least level 5 in the English national assessment. If one year they have 180 pupils entering, how many must reach level 5 to achieve the target?

Answers to check-up 20

a) 22. b) 102. c) £42. d) 117 pupils.

Discussion and explanation of check-up 20

Since $40\% = \frac{2}{5}$ and we can find a fifth of 55 very easily (11), the simplest approach with (a) is to think of the 40% as the equivalent fraction (two-fifths), so 40% of 55 is 22.

Otherwise, to handle percentage calculations mentally, start from what you know, or can work out easily, and then work your way gradually to the required percentage. A good starting point is often 10%, which, because it's equal to a tenth, is usually very simple to find. For example, in (b), because 83% participate and so 17% do not (100% – 83% = 17%), we need to work out 17% of 600. Now 17% can be made up from 10%, 5%, 1% and 1%, all of which I can jot down instantly: 10% of 600 is 60; 5% is half of that, 30; 1% of 600 is just 6 (1 per 100). So 17% of 600 = 60 + 30 + 6 + 6 = 102. To find the VAT in (c) I would again start with 10%, then halve this to get 5%, and halve this to get 2.5%. Adding these will give 17.5%: £24 + £12 + £6 = £42. In (d) we need 65% of 180. Here I would make up the 65% from 50%, 10% and 5%: 90 + 18 + 9 = 117.

This ad hoc method is surprisingly efficient, even with percentage calculations that look unpromising. You can also involve subtraction if it helps. For example, to find 74% of 294 you do not really need a calculator, because you can work around 75%:

50% of 294	=	147	(half of 294)
25% of 294	=	73.5	(half of the 50%)
75% of 294	=	220.5	(adding the 50% and 25%, 147.0 + 73.5)
1% of 294	=	2.94	(one hundredth)
74% of 294	=	217.56	(75% – 1%, i.e. 220.50 – 2.94)

Notice that to find 1% of a number you have to divide by 100. This results in all the figures moving two places to the right in relation to the decimal point. Notice also, when calculating a sum or difference involving decimals, it is

safest to put in extra zeros to ensure that the numbers have the same number of figures after the decimal point (e.g. 147.0 + 73.5, 220.50 - 2.94).

Summary of key ideas

- To find a percentage of a quantity, if the percentage required is equivalent to a simple fraction (like $75\% = \frac{3}{4}$, $40\% = \frac{2}{5}$) that can be worked out easily, then use that fraction.
- Otherwise, for mental and informal calculations of percentages of a quantity, build up the required percentage from percentages that are easy to calculate, such as 10%, 5%, 1%, 2%, 50%, 25%).

Further practice

Do these questions without using a calculator, by mental and informal, ad hoc methods.

- 20.1 What is (a) 12.5% of 160? (b) 30% of 220?
- **20.2** A secondary school's target for English GCSE results is that at least 78% of its pupils should achieve grade C or above. How many pupils is that out of a cohort of 240?
- **20.3** In a year group of 125 pupils, 40% achieved level 5 or above in the Key Stage 2 English test and 36% achieved level 4. How many pupils did not reach level 4?